

Emergency Relief Administration, and request the parents of babies born in the State within the past year to co-operate by filling in the blanks on the postal cards to be sent them early in February and mailing these, without postage, to assure the proper registration of such babies.

Ratified this the 14th day of February, A. D. 1935.

## H.R. 309 RESOLUTION No. 21

A JOINT RESOLUTION OF THE HOUSE OF REPRESENTATIVES AND THE SENATE OF NORTH CAROLINA IN ANSWER TO A RESOLUTION OF THE GENERAL ASSEMBLY OF THE STATE OF GEORGIA, INVITING THE STATE OF NORTH CAROLINA, AND OTHER STATES, TO CONFER WITH CERTAIN OTHER STATES WITH REFERENCE TO TAX MATTERS.

*The General Assembly of North Carolina do enact:*

Preamble: Invitation of Georgia Legislature for tax conference among Southern states.

*That whereas,* the House of Representatives of the State of Georgia passed a resolution on February first, one thousand nine hundred and thirty-five, addressed to the House of Representatives and Senate of the State of North Carolina, requesting said body to co-operate and confer with Representatives of the General Assembly of the States of Alabama, Georgia, South Carolina and Tennessee, with respect to tax matters, and requesting an answer thereto, which resolution is as follows:

Georgia resolution.

*"Whereas,* the question of relieving the local tax burden is acute and the subject of great concern to the people of the State of Georgia as manifested at meetings of Taxpayers' Leagues in the various counties of the State and other meetings of interested groups in which meetings the legislature has been urged to adopt a system of taxation that would relieve these burdens under the ad valorem tax system; and,

Similar tax problems.

*"Whereas,* the General Assemblies of South Carolina, Tennessee, Alabama and North Carolina, adjoining states to Georgia, are now in session, and from present reports these Assemblies are facing similar situations in their respective states; and,

*"Whereas,* in the enactment of a tax program all of the states of the southeast are in very much of the same general condition, being agricultural states, and by location, citizenry and general conditions very much adapted to the same general program of taxation; and,

*"Whereas,* if these states could work together on a general tax program it would be beneficial to all; now,